A motion by Washington to amend Section 328 of the SSUTA as follows:

Section 328: TAXABILITY MATRIX

A. Taxability Matrix

(1) Library of Definitions (Library): To ensure uniform application of terms defined in the Library ~~of Definitions~~ adopted by the governing board pursuant to Section 327, each member state shall complete, to the best of its ability, the Sections ~~1~~ of the taxability matrix section titled "Library of Definitions".

(2) Tax Administration Practices ~~Best Practices~~: ~~To~~ inform the general public of its practices regarding certain tax administration practices ~~products, procedures, services or transactions~~ as selected ~~adopted~~ by the governing board pursuant to Section 335, each member state shall complete the section, to the best of its ability, ~~Section 2~~ of the taxability matrix titled "Tax Administration Practices."

B. The member state's entries in the taxability matrix shall be provided and maintained in a database that is in a downloadable format approved by the governing board. A member state shall provide notice of changes in the taxability of the products or services listed in the taxability matrix as required by the governing board.

Alternative 1 - C. A member state shall relieve sellers and CSPs from liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales or use tax resulting from the seller or CSP relying on erroneous data provided by the member state in the taxability matrix. If a member state amends an existing provision of its taxability matrix, the member state shall to the extent possible, relieve sellers and CSPs from liability ~~to the~~to the member state and its local jurisdictions until the first day of the calendar month that is at least 30 days after notice of a change to a member state's taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

Alternative 2 - C. A member state shall relieve sellers and CSPs from liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales or use tax resulting from the seller or CSP relying on erroneous data provided by the member state in the taxability matrix with respect to the Library and Best Practices. If a member state amends an existing provision of its taxability matrix, the member state shall to the extent possible, relieve sellers and CSPs from liability to the member state and its local jurisdictions until the first day of the calendar month that is at least 30 days after notice of a change to a member state's taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

D. If a state levies sales and use tax on a specified digital product and provides an exemption for an item within the definition of such specified digital product pursuant to Section 332 (H) of this Agreement, such exemption must be noted in the Library section of the taxability matrix.

E. Each state that provides for a sales tax holiday pursuant to Section 322 of this Agreement shall, in a format approved by the Governing Board, give notice in the Library section of the taxability matrix of the products for which a tax exemption is provided.